

ORDINANCE NO. 2014-02

Amendment to Rules for Reimbursement of Expenses

THE COUNTY BOARD OF SUPERVISORS OF JEFFERSON COUNTY DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. The Rules for Reimbursement of Expenses are amended as follows:

RULES FOR REIMBURSEMENT OF EXPENSES

64.01 PURPOSE.

Section 59.22(3) of the Wisconsin Statutes provides that the County Board may reimburse persons for expenses incurred in the discharge of county duties. This policy is adopted to establish in advance a fair and uniform method of making such reimbursement.

64.02 PERSONS ELIGIBLE.

Members of the County Board, County Administrator, county elective officials and their deputies, members of committees, boards and commissions, department heads and such other employees as may be expressly authorized by their respective department heads or by the County Administrator shall be entitled to reimbursement for travel expenses and other expenses as provided herein.

Any person who considers himself eligible for such reimbursement who is otherwise denied may have such eligibility determined by the ~~County Board~~ Finance Committee.

64.021 VOLUNTEERS ELIGIBLE.

Persons serving as ~~Human Services Department~~ volunteers ~~under the direction and supervision of the Volunteer Coordinator employed by the Human Services Department~~ shall may be entitled to reimbursement for automobile travel expense, per diem and meals directly related to authorized volunteer services with Department Head preapproval.

~~Volunteers providing services as authorized and directed by the Volunteer Coordinator may submit mileage expense vouchers to the Volunteer Coordinator. Such vouchers shall be processed and paid in the same manner as other Human Services Department vouchers.~~

64.03 AUTO TRAVEL.

Persons eligible shall be reimbursed for automobile travel directly related to county business at the rate established by the IRS for mileage. All such travel shall be by direct route. Use of county owned vehicles is encouraged.

In the event more than one eligible person is traveling to the same destination such persons shall share a car or cars to reduce travel expense. In such case mileage shall be paid to the eligible person actually providing the automobile transportation. In the event a number of persons claim mileage in violation of this car-sharing rule, the Finance Committee may prorate reasonable mileage allowance or the Committee may disallow all such claims.

Department heads and employees otherwise eligible for reimbursement of mileage shall not be entitled to payment for travel between their home and their place of employment for their normal daily work, overtime work, attendance at County Board meetings, committee, board and commission meetings.

Eligible persons shall receive full reimbursement for toll road charges and shall receive full reimbursement for parking charges.

Employees required to use their personal vehicle for county related business that are involved in an accident may be eligible for reimbursement of their insurance deductible. Reimbursement request must be sent to the Department Head for review, who shall submit it to the County Administrator for approval. The County Administrator will report to the Finance Committee any deductibles paid out by the County. If the deductible reimbursement request exceeds \$1,000, payment in excess of \$1,000 must be approved by the Finance Committee.

64.04 PUBLIC TRANSPORTATION.

Eligible persons shall receive full reimbursement for authorized travel by plane, train or bus. Prior to departure a purchase order or a tax exemption certificate should be obtained from the ~~County Administrator~~ Finance Department to eliminate federal excise taxes. Reasonable taxi or shuttle expenses shall be reimbursed to the incurring employee. [am. 07/10/07, Ord. No. 2007-17]

A revolving fund has been provided for advances to cover travel by personnel in the Sheriff's Department. Such advances shall be approved by the Sheriff or, in his absence, by the person in command.

64.05 LODGING EXPENSE.

Eligible persons shall be reimbursed in full for the ~~expense of~~ cost of hotels or motels. In the event the spouse of an eligible person shares a room, reimbursement shall be made only on the basis of the single room rate. Incidental expenses for fax services, internet, or other similar business expenses shall be reimbursed. Receipts shall be submitted for all lodging expenses. [am. 07/10/07, Ord. No. 2007-17]

~~Lodging expense for eligible persons attending meetings or conferences within a 45 mile radius of the county seat shall not be reimbursed without prior approval of the Finance Committee. The County Administrator may approve such requests when time does not permit pre-approval by the Finance Committee. Eligible persons seeking reimbursement for lodging expense within a 45-mile radius of the county seat shall make a written application for Finance Committee or obtain County Administrator approval in advance, containing in it the reasons why reimbursement should be granted. Said application shall be filed with the County Clerk at least one month prior to the date for which reimbursement shall be requested, if possible. Otherwise, the application shall be filed as soon as possible before the event. [Amended 04/18/06, Ord. No. 2006-03]~~

64.06 MEALS.

Eligible persons shall be reimbursed for meals purchased while on county business. Reimbursement shall:

(a) not exceed the actual amount spent (including sales tax), as per IRS Regulations (Publication 15);

(b) not exceed the applicable per diem rates as per IRS Publication 1542;

(c) require itemized receipts for reimbursement, in order to comply with IRS regulations for Accountable Plans (Publication 15);

(d) be for the actual amount spent, including gratuities, not to exceed \$7.00 for breakfast, \$10.00 for noon meals and \$22.00 for evening meals (See exception for convention or conference banquet tickets.);

(e) In addition, County Board members shall be reimbursed for meals purchased while on county business within Jefferson County;

(f) Sheriff's Department employees, when executing a Governor's Warrant for extradition, shall be reimbursed at actual costs for meal expense, not to exceed applicable per diem rates as per IRS Publication 1542. The Sheriff's Department may advance such funds; and (Res. No. 2000-77, 01-09-2001)

(g) County employees shall not be reimbursed for meals purchased while on county business within Jefferson County unless authorized by the employee's department head. [Amended 12/13/05, Ord. No. 2005-36; am. 07/10/07, Ord. No. 2007-17]

(h) Eligible persons shall not be reimbursed for expenditures for alcohol beverages. [Amended 01/08/08, Ord. No. 2007-30]

64.07 CONVENTIONS AND CONFERENCES.

Eligible persons shall be entitled to reimbursement for expenses incurred for conventions and conferences within the State of Wisconsin. Registration and conferences fees shall be reimbursed together with mileage, lodging and meals all subject to the above rules. If a banquet is held in conjunction with such convention or conference, reimbursement shall be made for one banquet ticket. If such convention or conference is held in Jefferson County, reimbursement shall be made for meals but subject to the above limits.

County Board members shall be allowed per diems when attending conventions and conferences. In the event County Board members travel to or from conventions or conferences on a day during which no formal convention or conference program or business is scheduled, no per diems shall be allowed for such travel days.

No person shall be entitled to attend a convention, conference or meeting outside the State of Wisconsin unless such travel is approved in advance by the Finance Committee either at the time of submission of the affected department's annual budget request or at a later date upon demonstration that adequate funds are available within the department's budget. [Amended 09/08/98, Resolution No. 98-45; Amended 04/18/06, Ord. No. 2006-03; am. 07/10/07, Ord. No. 2007-17]

64.08 GENERAL RULES.

As a condition for mileage reimbursement, eligible persons shall, at their own expense, carry auto liability insurance in amounts meeting the minimum state requirements. Eligible persons shall file a copy of their current driver's license, proof of their auto insurance coverage, and an Affirmation of Automobile Insurance Coverage form with the Finance ~~Office~~ Department. In the event an eligible person no longer has a valid driver's license or changes

insurance carriers, such person shall promptly advise the Finance ~~Office~~ Department and provide new proof of insurance coverage if applicable. [Amended 12/13/05, Ord. No. 2005-37; am. 03/09/10, Ord. 2009-29]

No person shall attend school for which tuition is paid on county time without prior County Board approval. No person shall attend school for which college credits are earned on county time. Such schooling shall be on the employee's own time and all tuition for college credit courses shall be paid by the employee.

Claims for reimbursement of expenses shall be submitted on forms provided by the Finance Department. Such forms shall be submitted to the department heads for approval prior to being filed with the Finance Department. [am. 02/12/2013, Ord. No. 2012-25]

Expense claims shall be audited by the Finance Department and then be submitted to the Finance Committee prior to payment. [am. 02/12/2013, Ord. No. 2012-25]

The Finance Committee shall approve reasonable claims for reimbursement of expenses and shall decide any exceptions or variations to these rules.

It is advisable that all expense claims shall be submitted to the Finance Department within thirty days after the end of the month in which such expenses were incurred. If the expense claim is less than \$200, those expense claims may be carried over for a maximum of an additional month. It is at the discretion of the department head if they require expense claims to be submitted more promptly. The Finance Committee may disallow all claims for reimbursement of expenses not submitted within the time prescribed. [am. 02/12/2013, Ord. No. 2012-25]

County departments that submit employee expense reimbursement claims to a board or committee other than the Finance Committee shall be governed by the same general rules for reimbursement enumerated in this section. [am. 02/12/2013, Ord. No. 2012-25]

Section 2. This ordinance shall be effective after passage and publication as provided by law.

Adopted by the Jefferson County Board of Supervisors this 15th day of April 2014.

s/Jim Schroeder
Jim Schroeder
Chair

ATTEST:

s/Barbara A. Frank
Barbara A. Frank, County Clerk

Published this 21st day of April 2014.

Ayes_voice vote_____ Noes_____ Abstain_____ Absent_____ Vacant_____

Requested by
Finance Committee

04-15-14

Brian Lamers: 03-12-14; Phil Ristow: 04-07-14